SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
EXCISE DEPARTMENT
GANGTOK

No.02/Excise(Abk) **Dated: 5. 5. 07**

NOTIFICATION

In exercise of the powers conferred by section 7 of the Sikkim Educational Cess on Alcoholic Beverages Act,2007 (9 of 2007) the State Government hereby makes the following rules namely:

Short title, extent and commencement. 1. (1) These rules may be called the Sikkim Educational Cess on Alcoholic Beverages Rules,2007.

(2) They extend to the whole of Sikkim.

(3) They shall come into force on the 10th day of May,2007.

Definitions. 2. (1) In these rules,unless the context otherwise requires,-

(a) " Act" means the Sikkim Educational Cess on Alcoholic Beverages Act,2007 (9 of 2007);

(b) "cess" means cess or the fee payable under the Act.

(2) The words and expressions not defined in these rules, but defined in the Act shall have the meaning respectively assigned to them in the Act.

Levy of Educational Cess 3. An Educational Cess on Alcoholic Beverages on Foreign Liquor and on Beer manufactured in Sikkim and imported from other States for consumption in Civil Market and Army Units within Sikkim shall be levied at the rate payable under section 3 of the Act.

Manner of collecting the educational cess 4. (1) The Excise Officers authorized by the Commissioner of Excise shall levy and collect the Educational Cess in the same manner in which the Excise duties and other levies are collected under the provisions of the Sikkim Excise Act,1992.

(2) The Educational Cess shall be levied alongwith the Excise duties etc.

Accounting of the Educational Cess 5. The Educational Cess so collected shall be credited and accounted for separately under the Head 0045-OTD-112(03) Sikkim Educational Cess Receipt.

Nalini G. Pradhan
SECRETARY, EXCISE (ABK) DEPARTMENT

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